

SCHWARTZER & MCPHERSON LAW FIRM
 2850 South Jones Boulevard, Suite 1
 Las Vegas, Nevada 89146-5308
 Tel: (702) 228-7590 · Fax: (702) 892-0122

Annette W. Jarvis, Utah Bar No. 1649
 Steven C. Strong, Utah Bar No. 6340
 RAY QUINNEY & NEBEKER P.C.
 36 South State Street, Suite 1400
 P.O. Box 45385
 Salt Lake City, Utah 84145-0385
 Telephone: (801) 532-1500
 Facsimile: (801) 532-7543
 Email: ajarvis@rqn.com

E-FILED on April 11, 2007

Lenard E. Schwartzer, Nevada Bar No. 0399
 Jeanette E. McPherson, Nevada Bar No. 5423
 SCHWARTZER & MCPHERSON LAW FIRM
 2850 South Jones Boulevard, Suite 1
 Las Vegas, Nevada 89146-5308
 Telephone: (702) 228-7590
 Facsimile: (702) 892-0122
 E-Mail: bkfilings@s-mlaw.com

Attorneys for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA**

In re:
 USA COMMERCIAL MORTGAGE COMPANY,
 Debtor.

Case No. BK-S-06-10725 LBR
 Case No. BK-S-06-10726 LBR
 Case No. BK-S-06-10727 LBR
 Case No. BK-S-06-10728 LBR
 Case No. BK-S-06-10729 LBR

In re:
 USA CAPITAL REALTY ADVISORS, LLC,
 Debtor.

Chapter 11

In re:
 USA CAPITAL DIVERSIFIED TRUST DEED
 FUND, LLC,
 Debtor.

Jointly Administered Under
 Case No. BK-S-06-10725 LBR

In re:
 USA CAPITAL FIRST TRUST DEED FUND, LLC,
 Debtor.

**NOTICE OF HEARING ON
 OBJECTION OF USA CAPITAL
 REALTY ADVISORS, LLC TO
 CLAIM FILED BY THE INTERNAL
 REVENUE SERVICE**

In re:
 USA SECURITIES, LLC,
 Debtor.

**(Affects USA Capital Realty Advisors,
 LLC)**

Affects:

- ☐ All Debtors
- ☐ USA Commercial Mortgage Company
- ☐ USA Securities, LLC
- ☒ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA First Trust Deed Fund, LLC

Date: June 22, 2007
 Time: 9:30 a.m.

1 **NOTICE IS HEREBY GIVEN** that on April 11, 2007, USA Capital Realty Advisors,
 2 LLC (“USA Realty”), by and through its counsel, filed an Objection to Claim Filed by the Internal
 3 Revenue Service (the “Objection”). USACM objects to the IRS Claim and requests an order
 4 disallowing the IRS’ proof of claim number 10726-00045.

5 A copy of the Objection may be obtained by accessing PACER through the United States
 6 Bankruptcy Court website for Nevada at www.nvb.uscourts.gov, by contacting BMC Group at
 7 telephone: (888) 909-0100, or by contacting the office of the Debtor’s counsel, Schwartzer &
 8 McPherson Law Firm, telephone: (702) 228-7590 or fax: (702) 892-0122.

9 **NOTICE IS FURTHER GIVEN** that the hearing on the said Objection will be held on
 10 **June 22, 2007** before a United States Bankruptcy Judge, in the Foley Federal Building, 300 Las
 11 Vegas Boulevard South, Third Floor, Bankruptcy Courtroom No. 1, Las Vegas, Nevada **at 9:30**
 12 **a.m.**

13 **NOTICE IS FURTHER GIVEN** that the hearings may be continued without further
 14 notice.

15 **NOTICE IS FURTHER GIVEN** that any response to the Objection must be filed by
 16 **June 17, 2007** pursuant to Local Rule 3007(b), which states:

17
 18 If an objection to a claim is opposed, a written response must be filed and served on
 19 the objecting party at least 5 business days before the scheduled hearing. A
 20 response is deemed sufficient if it states that written documentation in support of
 21 the proof of claim has already been provided to the objecting party and that the
 22 documentation will be provided at any evidentiary hearing or trial on the matter.

23 ///

24 ///

25 ///

26 ///

If you object to the relief requested, you *must* file a **WRITTEN** response to this pleading with the court. You *must* also serve your written response on the person who sent you this notice.

If you do not file a written response with the court, or if you do not serve your written response on the person who sent you this notice, then:

- The court may *refuse to allow you to speak* at the scheduled hearing; and
- The court may *rule against you* without formally calling the matter at the hearing.

Respectfully submitted this 11th day of April, 2007.

/s/ Lenard E. Schwartzter, Esq.

Lenard E. Schwartzter, Nevada Bar No. 0399
Jeanette E. McPherson, Nevada Bar No. 5423
SCHWARTZER & MCPHERSON LAW FIRM
2850 South Jones Boulevard, Suite 1
Las Vegas, Nevada 89146

and

Annette W. Jarvis, Utah Bar No. 1649
Steven C. Strong, Utah Bar No. 6340
RAY QUINNEY & NEBEKER P.C.
36 South State Street, Suite 1400
P.O. Box 45385
Salt Lake City, Utah 84145-0385

SCHWARTZER & MCPHERSON LAW FIRM
2850 South Jones Boulevard, Suite 1
Las Vegas, Nevada 89146-5308
Tel: (702) 228-7590 · Fax: (702) 892-0122

922269v1